

**City of Las Vegas**  
**Municipal Golf Course Enterprise Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	830,000	694,416	(135,584)	83.7%
Miscellaneous	459,000	375,981	(83,019)	81.9%
Total operating revenues	1,289,000	1,070,397	(218,603)	83.0%
Operating expenses: *				
Cost of goods sold	72,919	57,928	14,991	79.4%
Professional services	728,348	400,809	327,539	55.0%
Utilities	370,305	224,009	146,296	60.5%
Communication & transport	8,100	4,167	3,933	51.4%
Maintenance & repairs	15,000	40,728	(25,728)	271.5%
Rentals	64,794	32,698	32,096	50.5%
Miscellaneous services	488,424	97,307	391,117	19.9%
Insurance & bonds	10,800	6,185	4,615	57.3%
Depreciation	736,165	497,239	238,926	67.5%
General supplies	76,370	49,872	26,498	65.3%
Building maintenance	-	2,052	(2,052)	#DIV/0!
Machinery & equipment maintenance	15,600	9,899	5,701	63.5%
Miscellaneous supplies	2,700	19,552	(16,852)	724.1%
General contributions	481,024	84,526	396,498	17.6%
Total operating expenses	3,070,549	1,526,971	1,543,578	49.7%
Net operating income	(1,781,549)	(456,574)	1,324,975	25.6%
Nonoperating revenues (expenses):				
Interest revenue	15,519	3,437	(12,082)	22.1%
Interest expense	(181,179)	(89,650)	91,529	49.5%
Intergovernmental expense	(37,000)	-	37,000	0.0%
Total nonoperating revenues (expenses)	(202,660)	(86,213)	116,447	42.5%
Net income before transfers & contributions	(1,984,209)	(542,787)	1,441,422	27.4%
Other Information:				
Cash & Investments	-	1,287,704	1,287,704	
Operating transfers in	1,200,000	900,000	(300,000)	
Bond principal paid	(755,000)	-	755,000	

**City of Las Vegas**  
**Sanitation Enterprise Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	81,333,000	40,235,207	(41,097,793)	49.5%
Miscellaneous	52,000	39,221	(12,779)	75.4%
Total operating revenues	81,385,000	40,274,428	(41,110,572)	49.5%
Operating expenses:				
Salaries	14,523,840	10,623,247	3,900,593	73.1%
Benefits	10,566,200	7,152,572	3,413,628	67.7%
Professional services	9,229,290	7,324,099	1,905,191	79.4%
Utilities	6,447,380	4,723,200	1,724,180	73.3%
Communication & transport	865,095	434,320	430,775	50.2%
Maintenance & repairs	1,429,350	1,925,755	(496,405)	134.7%
Rentals	79,900	86,572	(6,672)	108.4%
Miscellaneous services	4,631,446	2,219,072	2,412,374	47.9%
Insurance premiums	12,000	8,216	3,784	68.5%
Nondiscretionary services	5,295,781	4,535,637	760,144	85.6%
Depreciation	22,873,348	16,111,885	6,761,463	70.4%
General supplies	5,134,664	3,163,702	1,970,962	61.6%
Building maintenance	326,650	139,231	187,419	42.6%
Machinery & equipment maintenance	2,922,700	1,550,793	1,371,907	53.1%
Miscellaneous supplies	322,330	228,197	94,133	70.8%
Total operating expenses	84,659,974	60,226,498	24,433,476	71.1%
Net operating income	(3,274,974)	(19,952,070)	(16,677,096)	609.2%
Nonoperating revenues (expenses):				
Interest revenue	2,161,750	887,164	(1,274,586)	41.0%
Interest expense	(2,335,770)	(849,875)	1,485,895	36.4%
Sewer connection charges	4,700,000	4,516,905	(183,095)	96.1%
Intergovernmental revenue	9,200,000	8,161,485	(1,038,515)	88.7%
Intergovernmental expense	(2,996,520)	(1,648,770)	1,347,750	55.0%
Total nonoperating revenues (expenses)	10,729,460	11,066,909	337,449	103.1%
Net income before transfers & contributions	7,454,486	(8,885,161)	(16,339,647)	-119.2%
Other Information:				
Cash & Investments	-	113,000,631	113,000,631	
Capital transfers & contributions	6,000,000	-	(6,000,000)	
Bond principal paid	(5,130,000)	(2,310,000)	2,820,000	
Capital expenses	(112,108,008)	(40,617,009)	71,490,999	

**City of Las Vegas**  
**Municipal Parking Enterprise Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	2,221,960	1,613,412	(608,548)	72.6%
Fines & forfeits	3,500,000	2,024,929	(1,475,071)	57.9%
Miscellaneous	465,000	457,328	(7,672)	98.4%
Total operating revenues	6,186,960	4,095,669	(2,091,291)	66.2%
Operating expenses:				
Salaries	1,616,410	1,168,801	447,609	72.3%
Benefits	1,169,570	821,081	348,489	70.2%
Professional services	267,000	162,862	104,138	61.0%
Utilities	165,350	141,228	24,122	85.4%
Communication & transport	83,000	48,484	34,516	58.4%
Maintenance & repairs	318,500	97,617	220,883	30.6%
Rentals	11,000	1,124	9,876	10.2%
Miscellaneous services	247,000	215,314	31,686	87.2%
Nondiscretionary services	575,336	395,980	179,356	68.8%
Depreciation	124	99,937	(99,813)	80594.4%
General supplies	736,425	301,416	435,009	40.9%
Machinery & equipment maintenance	40,000	24,148	15,852	60.4%
Miscellaneous supplies	45,000	10,990	34,010	24.4%
Total operating expenses	5,274,715	3,488,982	1,785,733	66.1%
Net operating income	912,245	606,687	(305,558)	66.5%
Nonoperating revenues (expenses):				
Interest revenue	125,965	17,851	(108,114)	14.2%
Interest expense	-	(9)	(9)	#DIV/0!
Total nonoperating revenues (expenses)	125,965	17,842	(108,123)	14.2%
Net income before transfers & contributions	1,038,210	624,529	(413,681)	60.2%
Other Information:				
Cash & Investments	-	4,651,167	4,651,167	
Operating transfers out	(2,254,275)	(2,454,275)	(200,000)	
Capital expenses	(3,775,000)	(188,444)	3,586,556	

**City of Las Vegas**  
**Building & Safety Enterprise Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
License & permits	5,262,681	5,574,394	311,713	105.9%
Charges for services	2,944,203	509,944	(2,434,259)	17.3%
Miscellaneous	101,021	939	(100,082)	0.9%
Total operating revenues	8,307,905	6,085,277	(2,222,628)	73.2%
Operating expenses:				
Salaries	3,596,610	2,560,213	1,036,397	71.2%
Benefits	2,542,301	1,770,308	771,993	69.6%
Professional services	294,500	119,840	174,660	40.7%
Utilities	24,795	20,726	4,069	83.6%
Communication & transport	45,095	31,438	13,657	69.7%
Maintenance & repairs	-	7,188	(7,188)	#DIV/0!
Miscellaneous services	7,434	5,489	1,945	73.8%
Nondiscretionary services	1,196,272	853,521	342,751	71.3%
Depreciation	-	349	(349)	#DIV/0!
General supplies	41,662	34,616	7,046	83.1%
Machinery & equipment maintenance	42,200	27,933	14,267	66.2%
Miscellaneous supplies	-	1,964	(1,964)	#DIV/0!
Total operating expenses	7,790,869	5,433,585	2,357,284	69.7%
Net operating income	517,036	651,692	134,656	126.0%
Nonoperating revenues (expenses):				
Interest revenue	75,765	36,817	(38,948)	48.6%
Total nonoperating revenues (expenses)	75,765	36,817	(38,948)	48.6%
Net income before transfers & contributions	592,801	688,509	95,708	116.1%
Other Information:				
Cash & Investments	-	7,436,835	7,436,835	
Operating transfers in	-	1,329,616	1,329,616	

**City of Las Vegas**  
**Fire Communications Internal Service Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	10,204,744	5,508,272	(4,696,472)	54.0%
Miscellaneous	-	516	516	#DIV/0!
Total operating revenues	10,204,744	5,508,788	(4,695,956)	54.0%
Operating expenses:				
Salaries	4,400,840	3,426,366	974,474	77.9%
Benefits	4,018,460	2,076,159	1,942,301	51.7%
Professional services	240,730	112,810	127,920	46.9%
Utilities	520,774	415,363	105,411	79.8%
Communication & transport	24,325	13,141	11,184	54.0%
Maintenance & repairs	538,934	361,434	177,500	67.1%
Miscellaneous services	5,750	3,888	1,862	67.6%
Nondiscretionary services	458,302	366,415	91,887	80.0%
Depreciation	273,700	22,724	250,976	8.3%
General supplies	65,550	18,191	47,359	27.8%
Building maintenance	5,850	123	5,727	2.1%
Machinery & equipment maintenance	102,199	43,054	59,145	42.1%
Miscellaneous supplies	124,330	8,247	116,083	6.6%
Total operating expenses	10,779,744	6,867,915	3,911,829	63.7%
Net operating income	(575,000)	(1,359,127)	(784,127)	236.4%
Nonoperating revenues (expenses):				
Interest revenue	21,535	(1,847)	(23,382)	-8.6%
Total nonoperating revenues (expenses)	21,535	(1,847)	(23,382)	-8.6%
Net income before transfers & contributions	(553,465)	(1,360,974)	(807,509)	245.9%
Other Information:				
Cash & Investments	-	(442,186)	(442,186)	

**City of Las Vegas**  
**Print Media Internal Service Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	1,000,000	881,705	(118,295)	88.2%
Total operating revenues	1,000,000	881,705	(118,295)	88.2%
Operating expenses:				
Cost of goods sold	39,000	47,827	(8,827)	122.6%
Salaries	183,760	93,678	90,082	51.0%
Benefits	131,830	66,849	64,981	50.7%
Professional services	4,000	2,863	1,137	100.0%
Utilities	347	146	201	42.1%
Communication & transport	207,500	96,811	110,689	46.7%
Maintenance & repairs	20,495	5,216	15,279	25.5%
Rentals	392,596	259,219	133,377	66.0%
Nondiscretionary services	114,662	73,367	41,295	64.0%
Depreciation	47,890	32,350	15,540	67.6%
General supplies	10,314	3,019	7,295	29.3%
Miscellaneous supplies	500	-	500	0.0%
Total operating expenses	1,152,894	681,345	471,549	59.1%
Net operating income	(152,894)	200,360	353,254	-131.0%
Nonoperating revenues (expenses):				
Interest revenue	1,267	1,084	(183)	85.6%
Total nonoperating revenues (expenses)	1,267	1,084	(183)	85.6%
Net income before transfers & contributions	(151,627)	201,444	353,071	-132.9%
Other Information:				
Cash & Investments	-	279,435	279,435	

**City of Las Vegas**  
**Computer Services Internal Service Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	7,749,100	5,644,789	(2,104,311)	72.8%
Miscellaneous	-	165	165	#DIV/0!
Total operating revenues	7,749,100	5,644,954	(2,104,146)	72.8%
Operating expenses:				
Cost of goods sold	100,000	322,405	(222,405)	322.4%
Salaries	1,115,810	878,332	237,478	78.7%
Benefits	795,350	588,406	206,944	74.0%
Professional services	3,564,949	1,362,387	2,202,562	38.2%
Utilities	427,339	562,071	(134,732)	131.5%
Communication & transport	16,388	90,327	(73,939)	551.2%
Maintenance & repairs	4,010,323	2,627,855	1,382,468	65.5%
Rentals	500	116	384	23.2%
Miscellaneous services	9,168	6,063	3,105	66.1%
Nondiscretionary services	1,273,561	385,601	887,960	30.3%
Depreciation	199,603	166,030	33,573	83.2%
General supplies	439,800	252,917	186,883	57.5%
Machinery & equipment maintenance	40,200	3,459	36,741	8.6%
Miscellaneous supplies	82,000	32,155	49,845	39.2%
Total operating expenses	12,074,991	7,278,124	4,796,867	60.3%
Net operating income	(4,325,891)	(1,633,170)	2,692,721	37.8%
Nonoperating revenues (expenses):				
Interest revenue	82,448	22,408	(60,040)	27.2%
Total nonoperating revenues (expenses)	82,448	22,408	(60,040)	27.2%
Net income before transfers & contributions	(4,243,443)	(1,610,762)	2,632,681	38.0%
Other Information:				
Cash & Investments	-	3,618,264	3,618,264	
Capital expenses	-	(121,229)	(121,229)	

**City of Las Vegas**  
**Automotive Services Internal Service Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	9,801,335	7,393,428	(2,407,907)	75.4%
Miscellaneous	-	7,450	7,450	#DIV/0!
Total operating revenues	9,801,335	7,400,878	(2,400,457)	75.5%
Operating expenses:				
Cost of goods sold	3,965,574	2,374,400	1,591,174	59.9%
Salaries	1,610,560	1,095,890	514,670	68.0%
Benefits	1,166,520	776,838	389,682	66.6%
Professional services	305,000	438,503	(133,503)	143.8%
Utilities	21,500	21,444	56	99.7%
Communication & transport	6,500	5,853	647	90.0%
Maintenance & repairs	60,000	1,878	58,122	3.1%
Rentals	3,500	3,405	95	97.3%
Miscellaneous services	2,867	5,743	(2,876)	200.3%
Nondiscretionary services	400,216	275,805	124,411	68.9%
Depreciation	2,580,000	1,173,191	1,406,809	45.5%
General supplies	8,500	334,232	(325,732)	3932.1%
Machinery & equipment maintenance	15,200	130,106	(114,906)	856.0%
Miscellaneous supplies	15,000	8,990	6,010	59.9%
Total operating expenses	10,160,937	6,646,278	3,514,659	65.4%
Net operating income	(359,602)	754,600	1,114,202	-209.8%
Nonoperating revenues (expenses):				
Interest revenue	113,167	51,391	(61,776)	45.4%
Gain (loss) on sale of fixed assets	-	161,054	161,054	#DIV/0!
Total nonoperating revenues (expenses)	113,167	212,445	99,278	187.7%
Net income before transfers & contributions	(246,435)	967,045	1,213,480	-392.4%
Other Information:				
Cash & Investments	-	10,318,843	10,318,843	
Operating transfers in	-	33,243	33,243	
Capital expenses	(3,000,000)	(725,020)	2,274,980	



**City of Las Vegas**  
**Employee Benefit Internal Service Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for insurance-employer	149,580,000	109,843,051	(39,736,949)	73.4%
Charges for insurance-employee	2,000,000	39,801	(1,960,199)	2.0%
Charges for insurance-nonemployee	1,725,000	1,117,435	(607,565)	64.8%
Miscellaneous	1,500	1,205	(295)	80.3%
Total operating revenues	153,306,500	111,001,492	(42,305,008)	72.4%
Operating expenses:				
Salaries	38,455,000	28,542,515	9,912,485	74.2%
Benefits	80,891,000	75,204,899	5,686,101	93.0%
Professional services	635,000	522,854	112,146	82.3%
Utilities	200	832	(632)	416.0%
Communication & transport	15,410	17,560	(2,150)	114.0%
Maintenance & repairs	-	34,403	(34,403)	#DIV/0!
Miscellaneous services	-	1,207	(1,207)	#DIV/0!
Insurance administration	1,500	196,936	(195,436)	13129.1%
Insurance premiums	26,600,000	4,059,509	22,540,491	15.3%
Insurance claims	4,800,000	2,112,937	2,687,063	44.0%
Nondiscretionary services	110,090	80,868	29,222	73.5%
General supplies	12,000	39,134	(27,134)	326.1%
Total operating expenses	151,520,200	110,813,654	40,706,546	73.1%
Net operating income	1,786,300	187,838	(1,598,462)	10.5%
Nonoperating revenues (expenses):				
Interest revenue	695,000	247,238	(447,762)	35.6%
Intergovernmental expense	(2,045,000)	(1,206,486)	838,514	59.0%
Total nonoperating revenues (expenses)	(1,350,000)	(959,248)	390,752	71.1%
Net income before transfers & contributions	436,300	(771,410)	(1,207,710)	-176.8%
Other Information:				
Cash & Investments	-	41,150,694	41,150,694	

**City of Las Vegas**  
**Liability Insurance & Property Damage Internal Service Fund**  
**March 2014**

Time Expired: 75.0%

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	370,000	455,471	85,471	123.1%
Charges for insurance-employer	1,050,000	859,895	(190,105)	81.9%
Total operating revenues	1,420,000	1,315,366	(104,634)	92.6%
Operating expenses:				
Salaries	351,860	213,738	138,122	60.7%
Benefits	224,500	140,024	84,476	62.4%
Professional services	186,000	173,873	12,127	93.5%
Utilities	-	428	(428)	#DIV/0!
Communication & transport	8,600	2,513	6,087	29.2%
Maintenance & repairs	90,000	34,839	55,161	38.7%
Miscellaneous services	-	7,538	(7,538)	#DIV/0!
Insurance premiums	320,000	392,623	(72,623)	122.7%
Insurance claims	874,900	664,310	210,590	75.9%
Nondiscretionary services	93,540	60,826	32,714	65.0%
General supplies	-	3,722	(3,722)	#DIV/0!
Machinery & equipment maintenance	-	722	(722)	#DIV/0!
Total operating expenses	2,149,400	1,695,156	454,244	78.9%
Net operating income	(729,400)	(379,790)	349,610	52.1%
Nonoperating revenues (expenses):				
Interest revenue	76,500	36,224	(40,276)	47.4%
Total nonoperating revenues (expenses)	76,500	36,224	(40,276)	47.4%
Net income before transfers & contributions	(652,900)	(343,566)	309,334	52.6%
Other Information:				
Cash & Investments	-	5,040,685	5,040,685	

**City of Las Vegas**  
**City Facilities Internal Service Fund**  
**March 2014**  
**Time Expired: 75.0%**

	<b>Original 2014</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
Operating revenues:				
Charges for services	19,150,000	15,112,356	(4,037,644)	78.9%
Miscellaneous	450,000	464,434	14,434	103.2%
Total operating revenues	19,600,000	15,576,790	(4,023,210)	79.5%
Operating expenses:				
Salaries	4,447,950	3,239,433	1,208,517	72.8%
Benefits	3,380,420	2,346,086	1,034,334	69.4%
Professional services	95,000	57,985	37,015	61.0%
Utilities	6,925,000	4,787,772	2,137,228	69.1%
Communication & transport	6,000	6,673	(673)	111.2%
Maintenance & repairs	2,087,579	2,048,491	39,088	98.1%
Rentals	67,000	29,423	37,577	100.0%
Miscellaneous services	153,500	129,999	23,501	84.7%
Nondiscretionary services	624,591	488,174	136,417	78.2%
Depreciation	5,000	7,005	(2,005)	140.1%
General supplies	29,500	83,302	(53,802)	282.4%
Building maintenance	671,000	817,010	(146,010)	121.8%
Machinery & equipment maintenance	165,000	97,044	67,956	58.8%
Miscellaneous supplies	67,500	85,122	(17,622)	126.1%
Total operating expenses	18,725,040	14,223,519	4,501,521	76.0%
Net operating income	874,960	1,353,271	478,311	154.7%
Nonoperating revenues (expenses):				
Interest revenue	20,000	25,530	5,530	127.7%
Total nonoperating revenues (expenses)	20,000	25,530	5,530	127.7%
Net income before transfers & contributions	894,960	1,378,801	483,841	154.1%
Other Information:				
Cash & Investments	-	4,935,919	4,935,919	
Operating transfers out	(874,331)	(899,345)	(25,014)	
Capital expenses	(25,000)	-	25,000	